

SECOND REGULAR SESSION

# SENATE BILL NO. 1282

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR KENNEDY.

Read 1st time February 23, 2004, and ordered printed.

TERRY L. SPIELER, Secretary.

4708S.01I

## AN ACT

To repeal section 620.1560, RSMo, and to enact in lieu thereof two new sections relating to tax relief for persons assisting disabled citizens, with an expiration date for a certain section.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 620.1560, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 135.562 and 620.1560, to read as follows:

**135.562. 1. This section shall be known and may be cited as the "Accessible Home Tax Credit Program".**

**2. As used in this section, the following terms mean:**

(1) "Department", the department of revenue;  
(2) "Director", the director of the department of revenue;  
(3) "Disability", a physical impairment which substantially limits one or more of a person's major life activities;

(4) "Tax liability", the tax due pursuant to chapter 143, RSMo, other than taxes withheld pursuant to sections 143.191 to 143.265, RSMo; and

(5) "Taxpayer", any non-corporate taxpayer.

**3. If any taxpayer with a federal adjusted gross income of thirty thousand dollars or less who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars. Tax credits issued pursuant to this subsection are refundable in an amount not to exceed two thousand five hundred dollars per tax year.**

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

4. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per tax year. Tax credits issued pursuant to this subsection are refundable in an amount not to exceed two thousand five hundred dollars per tax year.

5. In no event shall the aggregate amount of all tax credits allowed pursuant to this section exceed one hundred thousand dollars. The tax credits issued pursuant to this subsection will be on a first-come, first-served filing basis.

6. Eligible costs for which the credit may be claimed include:

- (1) Constructing entrance or exit ramps;
- (2) Widening exterior or interior doorways;
- (3) Widening hallways;
- (4) Installing handrails or grab bars;
- (5) Moving electrical outlets and switches;
- (6) Installing stairway lifts;
- (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
- (8) Modifying hardware of doors; or
- (9) Modifying bathrooms.

7. The tax credits allowed, including the maximum amount that may be claimed, pursuant to this section shall be reduced by one-third to the extent a taxpayer has already deducted such costs from such taxpayer's federal adjusted gross income or applied any other state or federal income tax credit to such costs.

8. A taxpayer shall claim a credit allowed by this section in the same taxable year as the credit is issued, and at the time such taxpayer files his or her Missouri income tax return; provided that, such return is timely filed.

9. The department may promulgate such rules or regulations as are necessary to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are

**subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.**

**10. The provisions of this section shall apply to all tax years beginning on or after January 1, 2005.**

**11. The provisions of this section shall expire December 31, 2010.**

620.1560. 1. For purposes of this section, the following terms mean:

- (1) "Department", the department of economic development;
- (2) "Disadvantaged", an individual shall be considered disadvantaged and eligible to participate in the program if such individual meets any one of the following elements:
  - (a) The family income is at or below one hundred fifty percent of the poverty line;
  - (b) The individual is receiving public support for the care of a foster child;
  - (c) The individual faces serious barriers to employment including displaced homemakers; dislocated workers; veterans; or individuals who possess outdated skills;
- (3) "Program", the mature worker child care program.

2. There is hereby established within the department of economic development a program to be known as the "Mature Worker Child Care Program". The program will administer a statewide community service, in cooperation with the neighborhood assistance program, to enroll disadvantaged individuals, who are fifty years of age or older, to work in child-care assignments. Enrollees may include qualified individuals who are currently participating in existing community service programs.

3. The department shall solicit proposals from organizations seeking to contract to supervise the participants. Organizations that are awarded a contract will be responsible for recruiting and training participants, locating child-care assignments, and paying participants. Contract proposals shall include:

- (1) A requirement that participants in the program be paid the federal minimum wage;
- (2) A process that allows participants to work an average of twenty-four hours a week for public and not-for-profit day care providers and for school latch-key programs that provide before- and after-school care;
- (3) A description of the range of services to be performed by program participants, including, but not limited to, child care, food preparation, transportation, activity coordination, and clerical duties;
- (4) A requirement that the participating facilities provide proof of required licensure under sections 210.201 to 210.259, RSMo, with the exception of the public school system.

4. The program shall be implemented by July 1, 2000, and shall be funded through general revenue funds with no more than twelve percent of the funds to be used for administrative purposes.

5. In addition to tax credits currently available under the neighborhood assistance

program, a participating facility shall be allowed a credit against the tax imposed by chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, and chapter 147, 148 or 153, RSMo, pursuant to this section. The amount of tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the taxable year that the credit is claimed. Taxpayers eligible for such tax credit may transfer, sell or assign them. Individual salaries up to ten thousand dollars per program participant each taxable year are eligible for the tax credit which shall not exceed twenty-five percent of the eligible salary amount. Total tax credits taken through the program shall not exceed [two] **one** million **nine hundred thousand** dollars.

6. The department of economic development shall verify all tax credit claims by participating facilities. The tax credit allowed by this section shall apply to all taxable years beginning after December 31, 1999.

7. Subject to appropriations and to the provisions of chapter 34, RSMo, the oversight division of the committee on legislative research shall award up to thirty thousand dollars every two years for an independent evaluation of the program. Based on this program evaluation, the department shall provide a comprehensive report on the program to the speaker of the house and the president pro tem of the senate by March first of each year, beginning in 2001.

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